REMARKS

Claims 1-28 are pending in the present application.

Restriction Requirement

The Examiner has required election in the present application between:

Group I, claims 1-10, 16-17 and 19-23;

Group II, claims 1-9, 11, 16 and 19-23;

Group III, claims 1-9, 12 and 16-23;

Group IV, claims 1-9, 13, 16 and 19-23;

Group V, claims 1-9, 14 and 19-23;

Group VI, claims 1-9, 15 and 19-23; and

Group VII-XII, claims 27-29.

For the purpose of examination of the present application, Applicants elect, without traverse, Group I, Claims 1-10, 16-17 and 19-23.

Election Requirement

The Examiner has further required an election of species in the present application.

Therefore, for the purpose of examination of the present application, Applicants elect, without traverse, sulfasalazine as a species of the aminosalicylic acid derivative. Further, Applicants elect compound (10) of claim 5 as a species of the compound having PPARy agonistic action.

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CONCLUSION

Should there be any outstanding matters that need to be resolved in the present application, the Examiner is respectfully requested to contact John W. Bailey (Registration No. 32,881) at the telephone number below, to conduct an interview in an effort to expedite prosecution in connection with the present application.

Attached is a Petition for Extension of Time.

Attached hereto is the fee transmittal listing the required fees.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to our Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. § 1.16 or under § 1.17; particularly, extension of time fees.

Dated: December 5, 2007

Respectfully submitted,

John W. Bailey

Registration No.: 32,881

BÍRCH, STEWART, KOLASCH & BIRCH, LLP

8110 Gatehouse Road

Suite 100 East

P.O. Box 747

Falls Church, Virginia 22040-0747

(703) 205-8000

Attorney for Applicant

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